

EXHIBIT L



BANNER & WITCOFF, LTD.
INTELLECTUAL PROPERTY LAW

TEN SOUTH WACKER DRIVE
SUITE 3000
CHICAGO, ILLINOIS 60606-7407

TEL: 312.463.5000
FAX: 312.463.5001
www.bannerwitcoff.com

Charles W. Shifley
Direct Dial: (312) 463-5441
cshifley@bannerwitcoff.com

June 19, 2006

Mr. David Sherbin
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815

Re: Delphi Corporation et al. - Chapter 11 Proceedings
Monthly Statement of Fees and Disbursements

Dear David:

Enclosed please find our monthly statement for legal services rendered to the above referenced debtors and debtors-in-possession (collectively the "Debtors") and for reimbursement of expenses incurred in connection with such representation from May 1, 2006 through May 31, 2006 (the "Fee Period").

The total invoice for the Fee Period is \$11,444.97, which is composed of (i) \$11,185.00 for fees and (ii) \$259.97 for expenses.

Please feel free to contact me with any questions.

Very truly yours,


Charles W. Shifley

CWS/sls
Enclosure

CHICAGO, IL

WASHINGTON, DC

BOSTON, MA

PORTLAND, OR

Mr. David Sherbin
June 19, 2006
Page 2

cc: Joseph Papelian, Esq.
Delphi Corporation
5725 Delphi Drive
Troy, Michigan 48098-2815
(Deputy General Counsel)

John Wm. Butler, Jr., Esq.
Skadden, Arps, Slate, Meagher & Flom LLP
333 West Wacker Drive
Suite 2100
Chicago, Illinois 60606
(Counsel to Debtors)

Delores De Elizalde
Skadden, Arps, Slate, Meagher & Flom LLP
Four Times Square
New York, NY 10036
(Counsel to Debtors)

Alicia M. Leonhard, Esq.
Office of the United States Trustee for the
Southern District of New York
33 Whitehall Street
Suite 2100
New York, NY 10004
(United States Trustee)

Robert J. Rosenberg, Esq.
Latham & Watkins LLP
885 Third Avenue
New York, NY 10022-4802
(Counsel to Unsecured Creditors Committee)

Marissa Wesley, Esq.
Simpson Thacher & Bartlett LLP
425 Lexington Avenue
New York, NY 10017
(Counsel for Prepetition Credit Facility Agent)

Marlane Melican, Esq.
Davis Polk & Wardell
450 Lexington Avenue
New York, NY 10017
(Counsel to Postpetition Credit Facility Agent)

From: Origin ID: (312)463-5568
Shannon Salamone
Banner and Witcoff LTD
10 South Wacker Drive
Suite 3000
Chicago, IL 60606



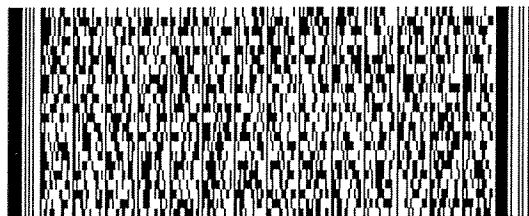
CLS952506/17/22

SHIP TO: (312)463-5000

BILL SENDER

Marlane Melican, Esq.
Davis Polk & Wardell
450 Lexington Avenue

New York, NY 10017



Ship Date: 19JUN06
ActWgt: 1 LB
System#: 8193833/INET2500
Account#: S *****

REF: 004588.00013/1433



Delivery Address Bar Code

PRIORITY OVERNIGHT

TUE

TRK# 7927 7366 5384

FORM
0201

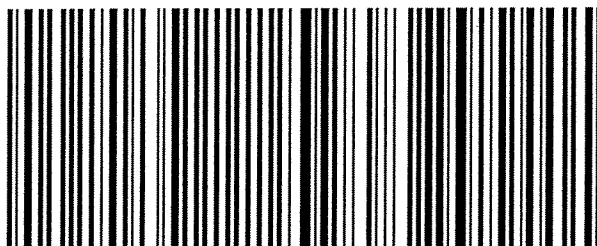
Deliver By:
20JUN06

EWR

A1

10017 -NY-US

05 OGSA



Shipping Label: Your shipment is complete

1. Use the 'Print' feature from your browser to send this page to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

From: Origin ID: (312)463-5568
Shannon Salamone
Banner and Witcoff LTD
10 South Wacker Drive
Suite 3000
Chicago, IL 60606



CLS052506/17/22

Ship Date: 19JUN06
ActWgt: 1 LB
System#: 8193833/INET2500
Account#: S *****

REF: 004588.00013/1433

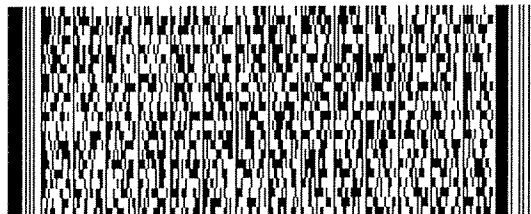


Delivery Address Bar Code

SHIP TO: (312)463-5000 BILL SENDER

Marissa Wesley, Esq.
Simpson Thacher & Bartlett LLP
425 Lexington Avenue

New York, NY 10017



PRIORITY OVERNIGHT

TUE

Deliver By:
20JUN06

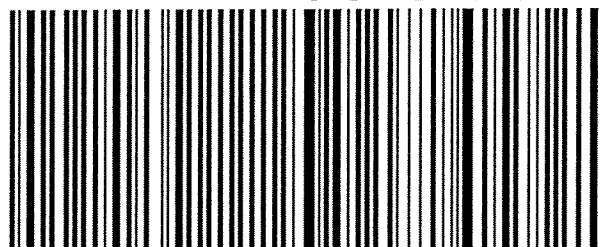
TRK# 7921 3039 0892

FORM
0201

EWR A1

10017 -NY-US

05 OGSA



Shipping Label: Your shipment is complete

1. Use the 'Print' feature from your browser to send this page to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

From: Origin ID: (312)463-5568
Shannon Salamone
Banner and Witcoff LTD
10 South Wacker Drive
Suite 3000
Chicago, IL 60606



CLS052506/17/22

SHIP TO: (312)463-5000

BILL SENDER

Delores De Elizalde Esq.
Skadden Arps Slate Meagher & Flom L
Four Times Square

New York, NY 10036

Ship Date: 19JUN06
ActWgt: 1 LB
System#: 8193833/INET2500
Account#: S *****

REF: 004588.00013/1433



Delivery Address Bar Code

PRIORITY OVERNIGHT

TUE

Deliver By:
20JUN06

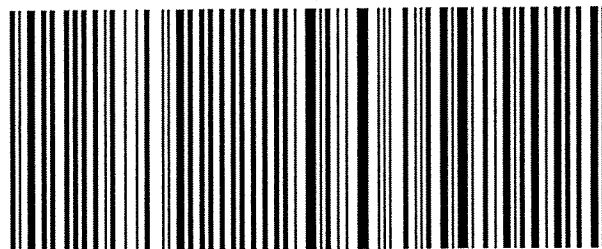
TRK# 7909 6274 4395

FORM
0201

EWR A1

10036 -NY-US

05 NYCA



Shipping Label: Your shipment is complete

1. Use the 'Print' feature from your browser to send this page to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

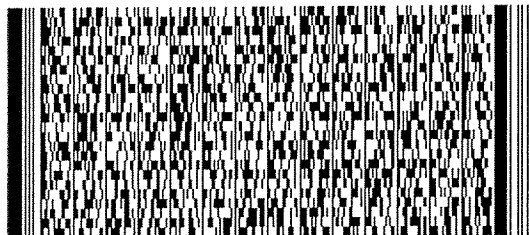
Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.

From: Origin ID: (312)463-5568
Shannon Salamone
Banner and Witcoff LTD
10 South Wacker Drive
Suite 3000
Chicago, IL 60606



CLS852506/17/22

SHIP TO: (312)407-0700 BILL SENDER
John Wm. Butler, Jr., Esq.
Skadden Arps Slate Meagher & Flom
333 West Wacker Drive
Suite 2100
Chicago, IL 60606



Ship Date: 19JUN06
ActWgt: 1 LB
System#: 8193833/INET2500
Account#: S *****

REF: 004588.00013/1433



Delivery Address Bar Code

PRIORITY OVERNIGHT

TUE

Deliver By:
20JUN06

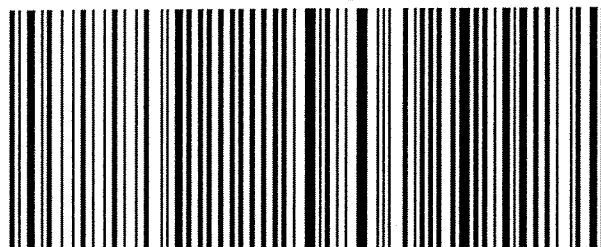
TRK# 7909 6274 3090

FORM
0201

ORD A1

60606 -IL-US

79 LOTA



Shipping Label: Your shipment is complete

1. Use the 'Print' feature from your browser to send this page to your laser or inkjet printer.
2. Fold the printed page along the horizontal line.
3. Place label in shipping pouch and affix it to your shipment so that the barcode portion of the label can be read and scanned.

Warning: Use only the printed original label for shipping. Using a photocopy of this label for shipping purposes is fraudulent and could result in additional billing charges, along with the cancellation of your FedEx account number.

Use of this system constitutes your agreement to the service conditions in the current FedEx Service Guide, available on fedex.com. FedEx will not be responsible for any claim in excess of \$100 per package, whether the result of loss, damage, delay, non-delivery, misdelivery, or misinformation, unless you declare a higher value, pay an additional charge, document your actual loss and file a timely claim. Limitations found in the current FedEx Service Guide apply. Your right to recover from FedEx for any loss, including intrinsic value of the package, loss of sales, income interest, profit, attorney's fees, costs, and other forms of damage whether direct, incidental, consequential, or special is limited to the greater of \$100 or the authorized declared value. Recovery cannot exceed actual documented loss. Maximum for items of extraordinary value is \$500, e.g. jewelry, precious metals, negotiable instruments and other items listed in our Service Guide. Written claims must be filed within strict time limits, see current FedEx Service Guide.